



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 19, 2013

Via Email

Iouri Baltchougov
Chairman and President
Mobile Lads Corp.
83 Ducie Street
Manchester, M1 2JQ
United Kingdom

**Re: Mobile Lads Corp.
Registration Statement on Form S-1
Filed July 1, 2013
File No. 333-189723**

Dear Mr. Baltchougov:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. Please revise your disclosure to prominently identify the company as a shell company as defined in Rule 405 of the Securities Act and Rule 12b-2 of the Exchange Act. We note that throughout your disclosure you indicate that you have primarily been engaged in organizational activities, and that you do not have sufficient capital for operations.
2. Please revise your disclosure to prominently highlight the limited transferability of your common stock due to unavailability of Rule 144 for resales because of your shell company status. Identify the earliest that Rule 144 resales will be available and the resulting effects on liquidity.

3. We note reference to third party information throughout the prospectus, including, but not limited to, references to information from your Mobile Planet UK report. Please provide us with marked copies of any materials that support third party statements, clearly cross-referencing a statement with the underlying factual support. Additionally, please tell us whether any referenced report was commissioned by you for use in connection with this registration statement and, if so, please file the consent as an exhibit.
4. We note that you refer to sole your sole executive officer, Iouri Baltchougov, as both “her” and “he.” Please revise your disclosure for consistency.

Prospectus Summary, page 3

5. In this section you state that you were incorporated in Nevada on March 26, 2013. Later in this section you state that your financial statements are from the date of inception of March 26, 2011. Please reconcile and revise as appropriate.
6. You state that, “To date, we have developed our business plan and executed [a] Contract with ‘Twilio Inc.’” Please revise your disclosure to discuss whether this contract is in writing and disclose other material terms. File this exhibit pursuant to Item 601(b)(10) of Regulation S-K as appropriate.

Management’s Discussion and Analysis..., page 17

12 Month Plan of Operation, page 19

7. Please disclose what alternative financing plans the Company may pursue in the event that Mr. Baltchougov, Chairman and President, is unable or unwilling to advanced funds to pay for offering costs, filing fees, and registration costs of your Company. We note the Company has only \$6,900 of cash on hand and is dependent on the verbal commitment of Mr. Baltchougov to cover these costs and needs to raise a minimum of \$30,000 from this offering.
8. Please expand your discussion in the first paragraph under this heading to describe in greater detail how your planned operation of SMS technology products and services are related to your potential suitable clients.
9. Explain in greater detail the meaning of “automation capabilities.” Expand your discussion describing “campaigns” clients would manage. Last, revise to describe your “management system” including what specific products or services it aims to provide and what hardware or other fixed assets are required.

10. We note your milestones on page 20. Please revise your disclosure to discuss what role your planned website will play in your planned business operations. For example, is it solely an advertising platform, or critical to signing-up or otherwise managing clients or collecting revenues?
11. Make clear that you currently do not have a functioning website.
12. Revise your disclosure to explain what kind of parties or entities you are referring to as “providers.” Discuss in greater detail the cost structure of \$200/month or \$1,200/6 months. Please explain how these figures increase should you raise additional capital. For example, is the increase in expense tied to volume or enhanced services?

Total Cost of All Operations: \$80,000

13. Please revise the final paragraph under this heading on page 24 to add context to how it relates to your business or plan of operations. It is unclear how this information relates to your overall disclosure.

Description of Business, page 28

General

14. Please provide a basis for the statement that “mobile advertising is quickly becoming one of the most effective way[s] to reach target audiences anytime and anywhere,” for example, by stating that this is your belief.
15. Please revise your disclosure to make clear exactly what product or service you intend to provide. We note your examples of scenarios on page 32. Additionally, you discuss contracting with Twilio Inc. a company that builds and provides services you discuss as being your business. It is unclear what role you play in developing a product or service, or delivering messages and content to users.

Service Implementation, page 32

16. In the second paragraph under this heading, you state that as compared to calling a phone to deliver a message, an SMS marketing platform takes a shorter time to implement and has a “much greater response rate.” Please revise this section to provide support for this statement. Additionally, you indicate that one reason phone calls are less successful is due to users driving or other activities. Please explain how an SMS message would be better received as it similarly diverts attention from an activity.

Revenue, page 33

17. Please expand your discussion about what form your planned “business partnerships” will take.
18. Please revise your disclosure to provide context for the resources, technology capabilities and staff that may be required to develop additional revenue “by creating mobile friendly Web Sites and implementing QR Codes into marketing campaign[s].”
19. Please explain how your planned mobile application websites will cost you only \$10.00 to create and that QR Code creation option would be free to you. We note that to develop your own standard website costs significantly more and that you currently do not have any staff to develop such technology or content.

Insurance, page 34

20. Please expand your disclosure to explain the sentence under this heading and discussing future insurance needs, for example.

Certain Relationships and Related Transaction, page 37

21. We note that your sole officer and director, Iouri Baltchougov, advanced you \$3,700. Please revise your disclosure to reflect the existence of the Loan Agreement filed as Exhibit 10.1.

Description of Securities, page 40

General, page 40

22. You reference two stockholders of record of your 3.5 million shares outstanding. We note that Mr. Baltchougov is identified as one. Identify the other.

Financial Statements for the Year Ended April 30, 2013

Independent Auditor’s Report on Financial Statements, page F-1

23. Please have your auditor correct their report to reference Note 2 in the financial statements regarding the going concern opinion. The current reference to Note 7 to Commitments and Contingencies is incorrect.

Note 1, Organization and Nature of Business, page F-6

24. Please tell us and disclose the nature of your business in accordance with ASC 915. We note that your disclosures statements “our business is distribution of redemption machines” which is not consistent with the nature of your business described elsewhere in the filing.

Note 2, Going Concern, page F-6

25. Please tell us and disclose when the company anticipates commencing its planned principal operations. We note your disclosure states that you have not completed efforts to establish a stabilized source of revenues sufficient to cover operating costs, but elsewhere you disclose the Company has not commenced its planned principal operations. You should also avoid implying in your disclosures that you have generated any revenues to date or have positive working capital when, in fact, working capital is negative.

Note 4, Summary of Significant Accounting Policies (continued), page F-7

26. Please amend to reflect that this is the continuation of Note 3 from page F-6 and renumber the succeeding notes accordingly.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Iouri Baltchougov
Mobile Lads Corp.
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Page 6

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Robert Shapiro, Staff Accountant, at 202-551-3273 or Robert S. Littlepage, Accountant Branch Chief, at 202-551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Kate Beukenkamp, Attorney Advisor, at 202-551-6971 or me at 202-551-3810 with any other questions.

Sincerely,

/s/ Larry Spiegel

Larry Spiegel
Assistant Director

cc: Via Email
Thomas E. Puzzo, Esq.
Law Offices of Thomas E. Puzzo, PLLC